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**SMART STRATEGIC PLANNING PROGRAM**  
**PLANNED AUDIT PROCEDURES**

The audit procedures described below will be performed during our routine legal compliance examinations required by the **Code of Alabama 1975**, Section 41-5-14. We will perform the additional procedures to determine whether state entities have complied with SMART program requirements and whether reported performance is accurate and relevant.

We plan to present comments and findings in our reports, as appropriate, regarding compliance with the SMART procedures and the validity of reported performance. We will include an appropriate comment in our reports for agencies that are not required to comply with the Budget Management Act and the SMART Budgeting requirements.

Our primary focus when we are examining compliance with SMART procedures will be on performance reporting. We will review the SMART Performance Reports to determine whether reported performance is supported by valid and accurate data. We will examine the information and documentation used to support the performance reports. We will also note any weaknesses in internal controls over the system and procedures used for collecting the data and information.